

2018 Third Extraordinary Session

HOUSE BILL NO. 10

BY REPRESENTATIVES DAVIS, BARRAS, BISHOP, STEVE CARTER, FOIL, HAZEL, MCFARLAND, GREGORY MILLER, AND ZERINGUE AND SENATORS CLAITOR, DONAHUE, AND WHITE

TAX/SALES-USE, STATE: Provides for the rate and base for state sales and use taxes (Item #1)

1 AN ACT

2 To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory  
3 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and  
4 (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and  
5 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory  
6 paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P),  
7 (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J),  
8 and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395  
9 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and  
10 use taxes; to provide for the tax rate; to provide for the applicability of certain  
11 exclusions and exemptions applicable to certain taxes; to provide for effectiveness;  
12 and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory  
15 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and  
16 (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A)  
17 through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67)  
18 through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are hereby  
19 amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and  
20 331(V) and (W) are hereby enacted to read as follows:

1 §301. Definitions

2 As used in this Chapter the following words, terms, and phrases have the  
3 meanings ascribed to them in this Section, unless the context clearly indicates a  
4 different meaning:

5 \* \* \*

6 (16)

7 \* \* \*

8 ~~(o)(i) Solely for purposes of the imposition of the sales and use tax levied by~~  
9 ~~the state under R.S. 47:302, 321, and 331, the~~ For purposes of the imposition of the  
10 sales and use tax levied by the state and any political subdivision whose boundaries  
11 are coterminous with those of the state, the term "tangible personal property" shall  
12 not include machinery and equipment as defined in and subject to the requirements  
13 of R.S. 47:301(3)(i)(ii) Subitem (3)(i)(ii) of this Section which is purchased by a  
14 utility regulated by the Public Service Commission or the council of the City of New  
15 Orleans. For the purposes of this Paragraph, the term "utility" shall mean a person  
16 regulated by the Public Service Commission or the council of the City of New  
17 Orleans who is assigned a North American ~~Industrial~~ Industry Classification System  
18 Code 22111, Electric Power Generation, as it existed in 2002. Such utility shall also  
19 be considered a "manufacturer" for purposes of ~~R.S. 47:301(3)(i)(ii) Subitem~~  
20 (3)(i)(ii) of this Section.

21 \* \* \*

22 §302. Imposition of tax

23 \* \* \*

24 R.

25 \* \* \*

26 (2) Notwithstanding any other provision of law to the contrary, including but  
27 not limited to any contrary provisions of this Chapter, the exemption provided for  
28 in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective  
29 from July 1, 2007, through June 30, 2018.

1 (3) Notwithstanding any other provision of law to the contrary which makes  
2 any sales and use tax exemption inapplicable, inoperable, and of no effect, the  
3 exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective  
4 from January 1, 1998, through June 30, 2018.

5 \* \* \*

6 S. Notwithstanding any other provision of law to the contrary and  
7 specifically notwithstanding any provision enacted during the 2004 First  
8 Extraordinary Session of the Legislature which makes any sales and use tax  
9 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.  
10 47:305.51 shall be applicable, operable, and effective for all taxable periods  
11 beginning on or after July 1, 2007, through June 30, 2018.

12 T. Notwithstanding any other provision of law to the contrary and  
13 specifically notwithstanding any provision enacted to make any sales and use tax  
14 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.  
15 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009,  
16 through June 30, 2018.

17 \* \* \*

18 X. Notwithstanding any other provision of law to the contrary, including but  
19 not limited to any contrary provisions of this Chapter, for the period April 1, 2016,  
20 through ~~July 1, 2018~~ June 30, 2018, there shall be no ~~exclusions and exemptions and~~  
21 no exclusions to the tax levied pursuant to the provisions of this Section except for  
22 exemptions and exclusions for sales or purchases of the following items and for  
23 those items enumerated in Subsection AA of this Section:

24 \* \* \*

25 AA. Notwithstanding any other provision of this Section to the contrary,  
26 except as provided in Paragraphs (29) through (32) of this Subsection, beginning  
27 July 1, 2016, through June 30, 2018, the following specific exclusions and

1 exemptions shall be applicable to the tax levied pursuant to the provisions of this  
2 Section:

3 \* \* \*

4 (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for  
5 surface preparation, painting, and coating fixed or rotary wing aircraft and certified  
6 transport category aircraft registered outside of this state, as provided in R.S.  
7 47:301(14)(g)(iv).

8 (30) Beginning July 1, 2017, through June 30, 2018, purchases and leases by  
9 qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

10 (31) Beginning July 1, 2017, through June 30, 2018, sales and purchases of  
11 medical devices used by patients under the supervision of a physician, as provided  
12 in R.S. 47:305(D)(1)(s).

13 (32) Beginning October 1, 2017, through June 30, 2018:

14 \* \* \*

15 BB. Notwithstanding any other provision of law to the contrary, including  
16 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
17 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
18 levied pursuant to the provisions of this Section, except for the retail sale, use,  
19 consumption, distribution, or storage for use or consumption of the following:

20 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through  
21 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of  
22 Louisiana.

23 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of  
24 Louisiana.

25 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of  
26 Louisiana.

27 (4) Water as provided in Article VII, Section 2.2 of the Constitution of  
28 Louisiana.

- 1           (5) Prescription drugs as provided in Article VII, Section 2.2 of the  
2           Constitution of Louisiana.
- 3           (6) Gasoline and other motor fuels subject to the state excise tax on fuel as  
4           provided in Article VII, Section 27 of the Constitution of Louisiana.
- 5           (7) Sales to the United States government and its agencies as provided in  
6           R.S. 47:301(10)(g).
- 7           (8) Other constructions permanently attached to the ground as provided in  
8           R.S. 47:301(16)(l).
- 9           (9) Installation charges on tangible personal property as provided in R.S.  
10           47:301(3)(a).
- 11           (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 12           (11) Transactions involving the construction or overhaul of United States  
13           Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 14           (12) Property purchased for exclusive use outside the state as provided in  
15           R.S. 47:305.10.
- 16           (13) Sales, leases, or rentals of tangible personal property paid by or under  
17           the provisions of Medicare as provided in R.S. 47:315.3.
- 18           (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 19           (15) Sales of raw agricultural commodities as provided in R.S.  
20           47:301(10)(e).
- 21           (16) Sales of food by a youth-serving organization chartered by the Congress  
22           of the United States as provided in R.S. 47:301(10)(h).
- 23           (17) Tangible personal property sold or donated to a food bank as provided  
24           in R.S. 47:301(10)(j) and (18)(a)(i).
- 25           (18) Materials used in the collection of blood as provided in R.S.  
26           47:301(16)(j).
- 27           (19) Aphaeresis kits and leuko reduction filters as provided in R.S.  
28           47:301(16)(k).

1           (20) Donations to schools and food banks from resale inventory as provided  
2           in R.S. 47:301(18)(a).

3           (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.  
4           47:301(3)(e) and (13)(b).

5           (22) Leases or rentals of railroad rolling stock as provided in R.S.  
6           47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.  
7           47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair  
8           of rail rolling stock as provided in R.S. 47:305.50(E)(2).

9           (23) Sales, purchases, and leases of tangible personal property by free  
10          hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

11          (24) Purchases by a nonprofit entity that sells donated goods as provided in  
12          R.S. 47:301(8)(f).

13          (25) Tangible personal property for resale as provided in R.S.  
14          47:301(10)(a)(i).

15          (26) Purchases of property for lease or rental as provided in R.S.  
16          47:301(10)(a)(iii) and (18)(a)(iii).

17          (27) Isolated or occasional sales of tangible personal property by a person  
18          not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

19          (28) Use of a motor vehicle in Louisiana by a member of the active duty  
20          military as provided in R.S. 47:303(A)(3)(a) and 305.48.

21          (29) Purchases made under the Supplemental Nutrition Assistance Program  
22          through WIC Program Vouchers as provided in R.S. 47:305.46.

23          (30) An article traded in on the purchase of tangible personal property as  
24          provided in R.S. 47:301(13)(a).

25          (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

26          (32) Stocks, bonds, notes, and other obligations or securities as provided in  
27          R.S. 47:301(16)(b)(i).

28          (33) Credit for sales and use taxes paid to another state on tangible personal  
29          property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

- 1           (34) Work product of certain professionals as provided in R.S.  
2           47:301(16)(e).
- 3           (35) Purchases by a regionally accredited independent educational institution  
4           as provided in R.S. 47:301(8)(b).
- 5           (36) Sales through a coin-operated vending machine as provided in  
6           R.S.47:301(10)(b)(i).
- 7           (37) Purchases by a private postsecondary academic degree-granting  
8           institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 9           (38) Purchases of food items for school lunch and breakfast programs by a  
10           nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 11           (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 12           (40) Feed and feed additives for animals held for business purposes as  
13           provided in R.S. 47:305(A)(4).
- 14           (41) Farm products produced and used by farmers as provided in R.S.  
15           47:305(B).
- 16           (42) Sale of fertilizer and containers to farmers as provided in R.S.  
17           47:305(D)(1)(f).
- 18           (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 19           (44) Sales of pesticides for agricultural purposes as provided in R.S.  
20           47:305.8.
- 21           (45) The cost price for the printing of a news publication as provided in R.S.  
22           47:301(3)(h).
- 23           (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 24           (47) Leases or rentals of a crane and related equipment with an operator as  
25           provided in R.S. 47:301(7)(k).
- 26           (48) Sales by and to the state and its political subdivisions as provided in  
27           R.S. 47:301(8)(c).
- 28           (49) Sales of materials for further processing as provided in R.S.  
29           47:301(10)(c)(i)(aa).

1           (50) The sales price for new farm equipment used in poultry production as  
2           provided in R.S. 47:301(13)(c).

3           (51) A factory built home as provided in R.S. 47:301(16)(g).

4           (52) Any advertising service rendered by an advertising business as provided  
5           in Subsection D of this Section.

6           (53) Sales of livestock, poultry, and other farm products direct from a farm  
7           as provided in R.S. 47:305(A)(1).

8           (54) Sales of livestock at a public sale sponsored by a breeders' or registry  
9           association or at a livestock auction market as provided in R.S. 47:305(A)(2).

10          (55) Sales of agricultural commodities by a person other than the producer,  
11          for use in further processing as provided in R.S. 47:305(A)(3).

12          (56) Transactions in interstate commerce and tangible personal property  
13          imported into this state, or produced or manufactured in this state, for export as  
14          provided in R.S. 47:305(E).

15          (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

16          (58) The sales price of new farm equipment, including polyroll tubing, as  
17          provided in R.S. 47:305.25.

18          (59) A truck and trailer if used at least eighty percent of the time in interstate  
19          commerce as provided in R.S. 47:305.50(A).

20          (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties  
21          as provided in R.S. 47:305.45 and 305.50(F).

22          (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

23          (62) Sales of pharmaceuticals administered to livestock for agricultural  
24          purposes as provided in R.S. 47:301(16)(f).

25          (63) Materials used in the production of crawfish and catfish as provided in  
26          R.S. 47:305(A)(5) and (6).

27          (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit  
28          organization as provided in R.S. 47:301(6)(b).



1           (65) Sales of room rentals by a homeless shelter as provided in R.S.

2           47:301(6)(c).

3           (66) Sales, leases, and rentals of tangible personal property to Boys State of

4           Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)

5           and (10)(r).

6           (67) Sales or purchases of fire-fighting equipment by a volunteer fire

7           department as provided in R.S. 47:301(10)(o).

8           (68) Sales to, and leases, rentals, and use of educational materials and

9           equipment used for classroom instruction by a parochial and private elementary and

10          secondary school that complies with the court order from the Dodd Brumfield

11          decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.

12          47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

13          (69) Sales by a parochial and private elementary and secondary school that

14          complies with the court order from the Dodd Brumfield decision and Section

15          501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and

16          (18)(e)(i).

17          (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to

18          an athletic and entertainment event held for or by an elementary or secondary school

19          and membership fees or dues of a nonprofit, civic association.

20          (71) Sales or use of orthotic devices, prosthetic devices, hearing aids,

21          eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,

22          or licensed chiropractor used exclusively by the patient for personal use as provided

23          in R.S. 47:305(D)(1)(k).

24          (72) Sales or use of ostomy, colostomy, and ileostomy devices and

25          equipment as provided in R.S. 47:305(D)(1)(l).

26          (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

27          (74) Sales of dental devices and materials as provided in R.S.

28          47:305(D)(1)(t).

1           (75) Sales or use of adaptive driving equipment and motor vehicle  
2           modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

3           (76) Sales or use of a meal by an educational institution, medical facility,  
4           mental institution, and an occasional meal furnished by an educational, religious, or  
5           medical organization as provided in R.S. 47:305(D)(2).

6           (77) Purchases or rentals of renal dialysis machines, parts, materials, and  
7           supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

8           (78) Sales of admission to entertainment events by a Little Theater  
9           organization as provided in R.S. 47:305.6.

10          (79) Sales of admission to musical performances sponsored by a nonprofit  
11          organization as provided in R.S. 47:305.7.

12          (80) Sales of admissions to entertainment events sponsored by domestic  
13          nonprofit charitable, religious, and educational organizations as provided in R.S.  
14          47:305.13.

15          (81) Sales of admissions, parking fees, and sales of tangible personal  
16          property at events sponsored by domestic, civic, educational, historical, charitable,  
17          fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

18          (82) Sales of admissions and parking fees at fairs and festivals sponsored by  
19          nonprofit organizations as provided in R.S. 47:305.18.

20          (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for  
21          the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

22          (84) Sales of butane, propane, or other liquified petroleum gases for private,  
23          residential consumption as provided in R.S. 47:305.39.

24          (85) Sales and purchases by certain organizations that provide training for  
25          blind persons as provided in R.S. 47:305.15.

26          (86) Purchases and leases by qualified radiation therapy treatment centers as  
27          provided in R.S. 47:305.64.

28          (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.  
29          47:301(10)(c)(ii)(aa).

1           (88) Rentals or leases of certain oilfield property for re-lease or re-rental as  
2           provided in R.S. 47:301(7)(b).

3           (89) Sales of aircraft manufactured in Louisiana with a maximum capacity  
4           of eight persons as provided in R.S. 47:301(10)(m).

5           (90) Labor, materials, services, and supplies used for the repair, renovation,  
6           or conversion of drilling rig machinery and equipment which become component  
7           parts of a drilling rig used exclusively for exploration or development of minerals as  
8           provided in R.S. 47:301(14)(g)(iii).

9           (91) Repairs and materials used on drilling rigs and equipment used  
10          exclusively for exploration of development of minerals as provided in R.S. 47:305(I).

11          (92) Sales by thrift shops located on military installations as provided in R.S.  
12          47:305.14(A)(4).

13          (93) Leases or rentals of vessels for use in offshore mineral production or the  
14          provision of services to those engaged in mineral production as provided in R.S.  
15          47:305.19.

16          (94) Sales of gasohol as provided in R.S. 47:305.28.

17          (95) Sales or purchases by sheltered workshops as provided in R.S.  
18          47:305.38.

19          (96) Pharmaceutical samples manufactured or imported into the state free of  
20          charge as provided in R.S. 47:305.47.

21          (97) The exclusion for surface preparation, painting, and coating fixed or  
22          rotary wing aircraft and certified transport category aircraft registered outside of this  
23          state, as provided in R.S. 47:301(14)(g)(iv).

24          (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its  
25          precious metal content, whether in coin or ingot form as provided in R.S.  
26          47:301(16)(b)(ii)(aa).

27          (99) Sales of certain numismatic coins as provided in R.S.  
28          47:301(16)(b)(ii)(bb) and (cc).

1           (100) Purchases, use, and lease of manufacturing machinery and equipment  
2           as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

3           (101) Purchase of consumables by paper and wood manufacturers and  
4           loggers assigned an industry group designation of 3211 through 3222 or 113310  
5           pursuant to the North American Industry Classification System of 2007 as provided  
6           in R.S. 47:301(3)(k).

7           (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)  
8           for use in production activity subject to the payment of state severance tax on  
9           production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

10           (103) Purchase of machinery and equipment by a utility regulated by the  
11           Public Service Commission and the city of New Orleans as provided in R.S.  
12           47:301(16)(o).

13           (104) Repair services performed in Louisiana when the repaired property is  
14           delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

15           (105) Any transaction by a nonprofit electric cooperative that is exempt from  
16           tax pursuant to R.S. 12:425.

17           (106) Diesel fuel, butane, propane, or other gases used or consumed for farm  
18           purposes as provided in R.S. 47:305.37(A).

19           (107) The use of steam produced through the processing of a raw agricultural  
20           product used in a facility predominately and directly engaged in the processing of an  
21           agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based  
22           on being assigned a North American Industry Classification System Code within the  
23           agricultural, forestry, fishing, and hunting Sector 11.

24           (108) Refunds for purchases of tangible personal property by international  
25           travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.  
26           51:1301, et seq.

27           (109) Sales of tangible personal property and services at certain public  
28           facilities as provided in R.S. 39:467 and 468.

1           CC. The provisions of Subsection BB of this Section shall supercede and  
2           control to the extent of conflict with any other provision of law beginning July 1,  
3           2018, through June 30, 2025.

4   \*       \*       \*

5           §321. Imposition of tax

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7           H.

8   \*       \*       \*

9           (2) Notwithstanding any other provision of law to the contrary, including but  
10          not limited to any contrary provisions of this Chapter, the exemption provided for  
11          in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective  
12          from July 1, 2007, through June 30, 2018.

13          (3) Notwithstanding any other provision of the law or any other provision  
14          of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for  
15          new boats, vessels, or other water craft used as demonstrators shall be applicable,  
16          operable, and effective for all taxable periods beginning on or after July 1, 2009,  
17          through June 30, 2018.

18          (4) Notwithstanding any other provision of law to the contrary, including but  
19          not limited to any contrary provisions of this Chapter, the exemption provided for  
20          in R.S. 47:305.63 shall be applicable, operable, and effective from July 1, 2009,  
21          through June 30, 2018.

22          (5) Notwithstanding any other provision of law to the contrary, including but  
23          not limited to any contrary provisions of this Chapter, the exemption provided for  
24          in R.S. 47:305.64 shall be applicable, operable, and effective from July 1, 2009,  
25          through June 30, 2018.

26          (6) Notwithstanding any other provision of law to the contrary which makes  
27          any sales and use tax exemption inapplicable, inoperable, and of no effect, the  
28          exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective  
29          from January 1, 1998, through June 30, 2018.

1 I. Notwithstanding any other provision of law to the contrary and specifically  
2 notwithstanding any provision enacted during the 2004 First Extraordinary Session  
3 of the Legislature which makes any sales and use tax exemption inapplicable,  
4 inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be  
5 applicable, operable, and effective for all taxable periods beginning on or after July  
6 1, 2007, through June 30, 2018.

7 J. Notwithstanding any other provision of law to the contrary and  
8 specifically notwithstanding any provision enacted to make any sales and use tax  
9 exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S.  
10 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009,  
11 through June 30, 2018.

12 K. Notwithstanding the provisions of Subsection H of this Section or any  
13 other provision of this Chapter to the contrary, for taxable periods beginning on or  
14 after July 1, 2008, through June 30, 2018, the exemptions to the tax levied by this  
15 Section for electric power or energy, natural gas, steam, and water shall be  
16 applicable, operative, and effective.

17 \* \* \*

18 P. Notwithstanding any other provision of law to the contrary, including but  
19 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
20 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
21 levied pursuant to the provisions of this Section, except for the retail sale, use,  
22 consumption, distribution, or storage for use or consumption of the following:

23 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through  
24 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of  
25 Louisiana.

26 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of  
27 Louisiana.

28 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of  
29 Louisiana.

1           (4) Water as provided in Article VII, Section 2.2 of the Constitution of  
2           Louisiana.

3           (5) Prescription drugs as provided in Article VII, Section 2.2 of the  
4           Constitution of Louisiana.

5           (6) Gasoline and other motor fuels subject to the state excise tax on fuel as  
6           provided in Article VII, Section 27 of the Constitution of Louisiana.

7           (7) Sales to the United States government and its agencies as provided in  
8           R.S. 47:301(10)(g).

9           (8) Other constructions permanently attached to the ground as provided in  
10          R.S. 47:301(16)(l).

11          (9) Installation charges on tangible personal property as provided in R.S.  
12          47:301(3)(a).

13          (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

14          (11) Transactions involving the construction or overhaul of United States  
15          Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

16          (12) Property purchased for exclusive use outside the state as provided in  
17          R.S. 47:305.10.

18          (13) Sales, leases, or rentals of tangible personal property paid by or under  
19          the provisions of Medicare as provided in R.S. 47:315.3.

20          (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

21          (15) Sales of raw agricultural commodities as provided in R.S.  
22          47:301(10)(e).

23          (16) Sales of food by a youth-serving organization chartered by the Congress  
24          of the United States as provided in R.S. 47:301(10)(h).

25          (17) Tangible personal property sold or donated to a food bank as provided  
26          in R.S. 47:301(10)(j) and (18)(a)(i).

27          (18) Materials used in the collection of blood as provided in R.S.  
28          47:301(16)(j).

- 1           (19) Aphaeresis kits and leuko reduction filters as provided in R.S.  
2           47:301(16)(k).
- 3           (20) Donations to schools and food banks from resale inventory as provided  
4           in R.S. 47:301(18)(a).
- 5           (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.  
6           47:301(3)(e) and (13)(b).
- 7           (22) Leases or rentals of railroad rolling stock as provided in R.S.  
8           47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.  
9           47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair  
10          of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 11          (23) Sales, purchases, and leases of tangible personal property by free  
12          hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 13          (24) Purchases by a nonprofit entity that sells donated goods as provided in  
14          R.S. 47:301(8)(f).
- 15          (25) Tangible personal property for resale as provided in R.S.  
16          47:301(10)(a)(i).
- 17          (26) Purchases of property for lease or rental as provided in R.S.  
18          47:301(10)(a)(iii) and (18)(a)(iii).
- 19          (27) Isolated or occasional sales of tangible personal property by a person  
20          not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- 21          (28) Use of a motor vehicle in Louisiana by a member of the active duty  
22          military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- 23          (29) Purchases made under the Supplemental Nutrition Assistance Program  
24          through WIC Program Vouchers as provided in R.S. 47:305.46.
- 25          (30) An article traded in on the purchase of tangible personal property as  
26          provided in R.S. 47:301(13)(a).
- 27          (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- 28          (32) Stocks, bonds, notes, and other obligations or securities as provided in  
29          R.S. 47:301(16)(b)(i).



- 1           (33) Credit for sales and use taxes paid to another state on tangible personal  
2           property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- 3           (34) Work product of certain professionals as provided in R.S.  
4           47:301(16)(e).
- 5           (35) Purchases by a regionally accredited independent educational institution  
6           as provided in R.S. 47:301(8)(b).
- 7           (36) Sales through a coin-operated vending machine as provided in  
8           R.S.47:301(10)(b)(i).
- 9           (37) Purchases by a private postsecondary academic degree-granting  
10           institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- 11           (38) Purchases of food items for school lunch and breakfast programs by a  
12           nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 13           (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 14           (40) Feed and feed additives for animals held for business purposes as  
15           provided in R.S. 47:305(A)(4).
- 16           (41) Farm products produced and used by farmers as provided in R.S.  
17           47:305(B).
- 18           (42) Sale of fertilizer and containers to farmers as provided in R.S.  
19           47:305(D)(1)(f).
- 20           (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 21           (44) Sales of pesticides for agricultural purposes as provided in R.S.  
22           47:305.8.
- 23           (45) The cost price for the printing of a news publication as provided in R.S.  
24           47:301(3)(h).
- 25           (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 26           (47) Leases or rentals of a crane and related equipment with an operator as  
27           provided in R.S. 47:301(7)(k).
- 28           (48) Sales by and to the state and its political subdivisions as provided in  
29           R.S. 47:301(8)(c).

- 1           (49) Sales of materials for further processing as provided in R.S.  
2           47:301(10)(c)(i)(aa).
- 3           (50) The sales price for new farm equipment used in poultry production as  
4           provided in R.S. 47:301(13)(c).
- 5           (51) A factory built home as provided in R.S. 47:301(16)(g).
- 6           (52) Any advertising service rendered by an advertising business as provided  
7           in R.S. 47:302(D).
- 8           (53) Sales of livestock, poultry, and other farm products direct from a farm  
9           as provided in R.S. 47:305(A)(1).
- 10           (54) Sales of livestock at a public sale sponsored by a breeders' or registry  
11           association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 12           (55) Sales of agricultural commodities by a person other than the producer,  
13           for use in further processing as provided in R.S. 47:305(A)(3).
- 14           (56) Transactions in interstate commerce and tangible personal property  
15           imported into this state, or produced or manufactured in this state, for export as  
16           provided in R.S. 47:305(E).
- 17           (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- 18           (58) The sales price of new farm equipment, including polyroll tubing, as  
19           provided in R.S. 47:305.25.
- 20           (59) A truck and trailer if used at least eighty percent of the time in interstate  
21           commerce as provided in R.S. 47:305.50(A).
- 22           (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties  
23           as provided in R.S. 47:305.45 and 305.50(F).
- 24           (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- 25           (62) Sales of pharmaceuticals administered to livestock for agricultural  
26           purposes as provided in R.S. 47:301(16)(f).
- 27           (63) Materials used in the production of crawfish and catfish as provided in  
28           R.S. 47:305(A)(5) and (6).

1           (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit  
2           organization as provided in R.S. 47:301(6)(b).

3           (65) Sales of room rentals by a homeless shelter as provided in R.S.  
4           47:301(6)(c).

5           (66) Sales, leases, and rentals of tangible personal property to Boys State of  
6           Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)  
7           and (10)(r).

8           (67) Sales or purchases of fire-fighting equipment by a volunteer fire  
9           department as provided in R.S. 47:301(10)(o).

10           (68) Sales to, and leases, rentals, and use of educational materials and  
11           equipment used for classroom instruction by a parochial and private elementary and  
12           secondary school that complies with the court order from the Dodd Brumfield  
13           decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.  
14           47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

15           (69) Sales by a parochial and private elementary and secondary school that  
16           complies with the court order from the Dodd Brumfield decision and Section  
17           501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and  
18           (18)(e)(i).

19           (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to  
20           an athletic and entertainment event held for or by an elementary or secondary school  
21           and membership fees or dues of a nonprofit, civic association.

22           (71) Sales or use of orthotic devices, prosthetic devices, hearing aids,  
23           eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,  
24           or licensed chiropractor used exclusively by the patient for personal use as provided  
25           in R.S. 47:305(D)(1)(k).

26           (72) Sales or use of ostomy, colostomy, and ileostomy devices and  
27           equipment as provided in R.S. 47:305(D)(1)(l).

28           (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

1           (74) Sales of dental devices and materials as provided in R.S.  
2           47:305(D)(1)(t).

3           (75) Sales or use of adaptive driving equipment and motor vehicle  
4           modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

5           (76) Sales or use of a meal by an educational institution, medical facility,  
6           mental institution, and an occasional meal furnished by an educational, religious, or  
7           medical organization as provided in R.S. 47:305(D)(2).

8           (77) Purchases or rentals of renal dialysis machines, parts, materials, and  
9           supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

10          (78) Sales of admission to entertainment events by a Little Theater  
11          organization as provided in R.S. 47:305.6.

12          (79) Sales of admission to musical performances sponsored by a nonprofit  
13          organization as provided in R.S. 47:305.7.

14          (80) Sales of admissions to entertainment events sponsored by domestic  
15          nonprofit charitable, religious, and educational organizations as provided in R.S.  
16          47:305.13.

17          (81) Sales of admissions, parking fees, and sales of tangible personal  
18          property at events sponsored by domestic, civic, educational, historical, charitable,  
19          fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

20          (82) Sales of admissions and parking fees at fairs and festivals sponsored by  
21          nonprofit organizations as provided in R.S. 47:305.18.

22          (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for  
23          the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

24          (84) Sales of butane, propane, or other liquified petroleum gases for private,  
25          residential consumption as provided in R.S. 47:305.39.

26          (85) Sales and purchases by certain organizations that provide training for  
27          blind persons as provided in R.S. 47:305.15.

28          (86) Purchases and leases by qualified radiation therapy treatment centers  
29          as provided in R.S. 47:305.64.

1           (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.

2           47:301(10)(c)(ii)(aa).

3           (88) Rentals or leases of certain oilfield property for re-lease or re-rental as

4           provided in R.S. 47:301(7)(b).

5           (89) Sales of aircraft manufactured in Louisiana with a maximum capacity

6           of eight persons as provided in R.S. 47:301(10)(m).

7           (90) Labor, materials, services, and supplies used for the repair, renovation,

8           or conversion of drilling rig machinery and equipment which become component

9           parts of a drilling rig used exclusively for exploration or development of minerals as

10          provided in R.S. 47:301(14)(g)(iii).

11          (91) Repairs and materials used on drilling rigs and equipment used

12          exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

13          (92) Sales by thrift shops located on military installations as provided in R.S.

14          47:305.14(A)(4).

15          (93) Leases or rentals of vessels for use in offshore mineral production or the

16          provision of services to those engaged in mineral production as provided in R.S.

17          47:305.19.

18          (94) Sales of gasohol as provided in R.S. 47:305.28.

19          (95) Sales or purchases by sheltered workshops as provided in R.S.

20          47:305.38.

21          (96) Pharmaceutical samples manufactured or imported into the state free of

22          charge as provided in R.S. 47:305.47.

23          (97) The exclusion for surface preparation, painting, and coating fixed or

24          rotary wing aircraft and certified transport category aircraft registered outside of this

25          state, as provided in R.S. 47:301(14)(g)(iv).

26          (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its

27          precious metal content, whether in coin or ingot form as provided in R.S.

28          47:301(16)(b)(ii)(aa).

1           (99) Sales of certain numismatic coins as provided in R.S.  
2           47:301(16)(b)(ii)(bb) and (cc).

3           (100) Purchases, use, and lease of manufacturing machinery and equipment  
4           as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

5           (101) Purchase of consumables by paper and wood manufacturers and  
6           loggers assigned an industry group designation of 3211 through 3222 or 113310  
7           pursuant to the North American Industry Classification System of 2007 as provided  
8           in R.S. 47:301(3)(k).

9           (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)  
10          for use in production activity subject to the payment of state severance tax on  
11          production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

12          (103) Purchase of machinery and equipment by a utility regulated by the  
13          Public Service Commission and the city of New Orleans as provided in R.S.  
14          47:301(16)(o).

15          (104) Repair services performed in Louisiana when the repaired property is  
16          delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

17          (105) Any transaction by a nonprofit electric cooperative that is exempt from  
18          tax pursuant to R.S. 12:425.

19          (106) Diesel fuel, butane, propane, or other gases used or consumed for farm  
20          purposes as provided in R.S. 47:305.37(A).

21          (107) The use of steam produced through the processing of a raw agricultural  
22          product used in a facility predominately and directly engaged in the processing of an  
23          agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based  
24          on being assigned a North American Industry Classification System Code within the  
25          agricultural, forestry, fishing, and hunting Sector 11.

26          (108) Refunds for purchases of tangible personal property by international  
27          travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.  
28          51:1301, et seq.

1           (109) Sales of tangible personal property and services at certain public  
2           facilities as provided in R.S. 39:467 and 468.

3           (110) The sale or use of steam, water, electric power or energy, natural gas,  
4           or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

5           Q. The provisions of Subsection P of this Section shall supercede and control  
6           to the extent of conflict with any other provision of law beginning July 1, 2018,  
7           through June 30, 2025.

8           §321.1. Imposition of tax

9           A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and  
10          collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an  
11          additional tax upon the sale at retail, the use, the consumption, the distribution, and  
12          the storage for use or consumption in this state of each item or article of tangible  
13          personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall  
14          be as follows:

15                 (1) At the rate of forty-five hundredths of one percent of the sales price of  
16          each item or article of tangible personal property when sold at retail in this state, the  
17          tax to be computed on gross sales for the purpose of remitting the amount of tax to  
18          the state, and to include each and every retail sale.

19                 (2) At the rate of forty-five hundredths of one percent of the cost price of  
20          each item or article of tangible personal property when the same is not sold but is  
21          used, consumed, distributed, or stored for use or consumption in this state, provided  
22          that there shall be no duplication of the tax.

23          B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and  
24          collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a  
25          tax upon the lease or rental within this state of each item or article of tangible  
26          personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be  
27          as follows:

28                 (1) At the rate of forty-five hundredths of one percent of the gross proceeds  
29          derived from the lease or rental of tangible personal property, as defined in Chapter





1 rotary wing aircraft and certified transport category aircraft registered outside of this  
2 state, as provided in R.S. 47:301(14)(g)(iv).

3 (68) Beginning July 1, 2017, through June 30, 2018, purchases and leases by  
4 qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

5 (69) Beginning July 1, 2017, through June 30, 2018, sales and purchases of  
6 medical devices used by patients under the supervision of a physician, as provided  
7 in R.S. 47:305(D)(1)(s).

8 (70) Beginning October 1, 2017, through June 30, 2018:

9 \* \* \*

10 I. Notwithstanding any other provision of law to the contrary, including but  
11 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
12 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
13 levied pursuant to the provisions of this Section, except for the retail sale, use,  
14 consumption, distribution, or storage for use or consumption of the following:

15 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through  
16 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of  
17 Louisiana.

18 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of  
19 Louisiana.

20 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of  
21 Louisiana.

22 (4) Water as provided in Article VII, Section 2.2 of the Constitution of  
23 Louisiana.

24 (5) Prescription drugs as provided in Article VII, Section 2.2 of the  
25 Constitution of Louisiana.

26 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as  
27 provided in Article VII, Section 27 of the Constitution of Louisiana.

28 (7) Sales to the United States government and its agencies as provided in  
29 R.S. 47:301(10)(g).

- 1           (8) Other constructions permanently attached to the ground as provided in  
2           R.S. 47:301(16)(l).
- 3           (9) Installation charges on tangible personal property as provided in R.S.  
4           47:301(3)(a).
- 5           (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- 6           (11) Transactions involving the construction or overhaul of United States  
7           Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 8           (12) Property purchased for exclusive use outside the state as provided in  
9           R.S. 47:305.10.
- 10           (13) Sales, leases, or rentals of tangible personal property paid by or under  
11           the provisions of Medicare as provided in R.S. 47:315.3.
- 12           (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 13           (15) Sales of raw agricultural commodities as provided in R.S.  
14           47:301(10)(e).
- 15           (16) Sales of food by a youth-serving organization chartered by the Congress  
16           of the United States as provided in R.S. 47:301(10)(h).
- 17           (17) Tangible personal property sold or donated to a food bank as provided  
18           in R.S. 47:301(10)(j) and (18)(a)(i).
- 19           (18) Materials used in the collection of blood as provided in R.S.  
20           47:301(16)(j).
- 21           (19) Aphaeresis kits and leuko reduction filters as provided in R.S.  
22           47:301(16)(k).
- 23           (20) Donations to schools and food banks from resale inventory as provided  
24           in R.S. 47:301(18)(a).
- 25           (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.  
26           47:301(3)(e) and (13)(b).
- 27           (22) Leases or rentals of railroad rolling stock as provided in R.S.  
28           47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.

1        47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair  
2        of rail rolling stock as provided in R.S. 47:305.50(E)(2).

3                (23) Sales, purchases, and leases of tangible personal property by free  
4        hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

5                (24) Purchases by a nonprofit entity that sells donated goods as provided in  
6        R.S. 47:301(8)(f).

7                (25) Tangible personal property for resale as provided in R.S.  
8        47:301(10)(a)(i).

9                (26) Purchases of property for lease or rental as provided in R.S.  
10       47:301(10)(a)(iii) and (18)(a)(iii).

11               (27) Isolated or occasional sales of tangible personal property by a person  
12       not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

13               (28) Use of a motor vehicle in Louisiana by a member of the active duty  
14       military as provided in R.S. 47:303(A)(3)(a) and 305.48.

15               (29) Purchases made under the Supplemental Nutrition Assistance Program  
16       through WIC Program Vouchers as provided in R.S. 47:305.46.

17               (30) An article traded in on the purchase of tangible personal property as  
18       provided in R.S. 47:301(13)(a).

19               (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

20               (32) Stocks, bonds, notes, and other obligations or securities as provided in  
21       R.S. 47:301(16)(b)(i).

22               (33) Credit for sales and use taxes paid to another state on tangible personal  
23       property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

24               (34) Work product of certain professionals as provided in R.S.  
25       47:301(16)(e).

26               (35) Purchases by a regionally accredited independent educational institution  
27       as provided in R.S. 47:301(8)(b).

28               (36) Sales through a coin-operated vending machine as provided in  
29       R.S.47:301(10)(b)(i).

- 1           (37) Purchases by a private postsecondary academic degree-granting  
2           institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- 3           (38) Purchases of food items for school lunch and breakfast programs by a  
4           nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- 5           (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- 6           (40) Feed and feed additives for animals held for business purposes as  
7           provided in R.S. 47:305(A)(4).
- 8           (41) Farm products produced and used by farmers as provided in R.S.  
9           47:305(B).
- 10          (42) Sale of fertilizer and containers to farmers as provided in R.S.  
11          47:305(D)(1)(f).
- 12          (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 13          (44) Sales of pesticides for agricultural purposes as provided in R.S.  
14          47:305.8.
- 15          (45) The cost price for the printing of a news publication as provided in R.S.  
16          47:301(3)(h).
- 17          (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 18          (47) Leases or rentals of a crane and related equipment with an operator as  
19          provided in R.S. 47:301(7)(k).
- 20          (48) Sales by and to the state and its political subdivisions as provided in  
21          R.S. 47:301(8)(c).
- 22          (49) Sales of materials for further processing as provided in R.S.  
23          47:301(10)(c)(i)(aa).
- 24          (50) The sales price for new farm equipment used in poultry production as  
25          provided in R.S. 47:301(13)(c).
- 26          (51) A factory built home as provided in R.S. 47:301(16)(g).
- 27          (52) Any advertising service rendered by an advertising business as provided  
28          in R.S. 47:302(D).

1           (53) Sales of livestock, poultry, and other farm products direct from a farm  
2           as provided in R.S. 47:305(A)(1).

3           (54) Sales of livestock at a public sale sponsored by a breeders' or registry  
4           association or at a livestock auction market as provided in R.S. 47:305(A)(2).

5           (55) Sales of agricultural commodities by a person other than the producer,  
6           for use in further processing as provided in R.S. 47:305(A)(3).

7           (56) Transactions in interstate commerce and tangible personal property  
8           imported into this state, or produced or manufactured in this state, for export as  
9           provided in R.S. 47:305(E).

10          (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

11          (58) The sales price of new farm equipment, including polyroll tubing, as  
12          provided in R.S. 47:305.25.

13          (59) A truck and trailer if used at least eighty percent of the time in interstate  
14          commerce as provided in R.S. 47:305.50(A).

15          (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties  
16          as provided in R.S. 47:305.45 and 305.50(F).

17          (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

18          (62) Sales of pharmaceuticals administered to livestock for agricultural  
19          purposes as provided in R.S. 47:301(16)(f).

20          (63) Materials used in the production of crawfish and catfish as provided in  
21          R.S. 47:305(A)(5) and (6).

22          (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit  
23          organization as provided in R.S. 47:301(6)(b).

24          (65) Sales of room rentals by a homeless shelter as provided in R.S.  
25          47:301(6)(c).

26          (66) Sales, leases, and rentals of tangible personal property to Boys State of  
27          Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)  
28          and (10)(r).

1           (67) Sales or purchases of fire-fighting equipment by a volunteer fire  
2           department as provided in R.S. 47:301(10)(o).

3           (68) Sales to, and leases, rentals, and use of educational materials and  
4           equipment used for classroom instruction by a parochial and private elementary and  
5           secondary school that complies with the court order from the Dodd Brumfield  
6           decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.  
7           47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

8           (69) Sales by a parochial and private elementary and secondary school that  
9           complies with the court order from the Dodd Brumfield decision and Section  
10          501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and  
11          (18)(e)(i).

12          (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to  
13          an athletic and entertainment event held for or by an elementary or secondary school  
14          and membership fees or dues of a nonprofit, civic association.

15          (71) Sales or use of orthotic devices, prosthetic devices, hearing aids,  
16          eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,  
17          or licensed chiropractor used exclusively by the patient for personal use as provided  
18          in R.S. 47:305(D)(1)(k).

19          (72) Sales or use of ostomy, colostomy, and ileostomy devices and  
20          equipment as provided in R.S. 47:305(D)(1)(l).

21          (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

22          (74) Sales of dental devices and materials as provided in R.S.  
23          47:305(D)(1)(t).

24          (75) Sales or use of adaptive driving equipment and motor vehicle  
25          modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

26          (76) Sales or use of a meal by an educational institution, medical facility,  
27          mental institution, and an occasional meal furnished by an educational, religious, or  
28          medical organization as provided in R.S. 47:305(D)(2).

1           (77) Purchases or rentals of renal dialysis machines, parts, materials, and  
2           supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

3           (78) Sales of admission to entertainment events by a Little Theater  
4           organization as provided in R.S. 47:305.6.

5           (79) Sales of admission to musical performances sponsored by a nonprofit  
6           organization as provided in R.S. 47:305.7.

7           (80) Sales of admissions to entertainment events sponsored by domestic  
8           nonprofit charitable, religious, and educational organizations as provided in R.S.  
9           47:305.13.

10          (81) Sales of admissions, parking fees, and sales of tangible personal  
11          property at events sponsored by domestic, civic, educational, historical, charitable,  
12          fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

13          (82) Sales of admissions and parking fees at fairs and festivals sponsored by  
14          nonprofit organizations as provided in R.S. 47:305.18.

15          (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for  
16          the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

17          (84) Sales of butane, propane, or other liquified petroleum gases for private,  
18          residential consumption as provided in R.S. 47:305.39.

19          (85) Sales and purchases by certain organizations that provide training for  
20          blind persons as provided in R.S. 47:305.15.

21          (86) Purchases and leases by qualified radiation therapy treatment centers as  
22          provided in R.S. 47:305.64.

23          (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.  
24          47:301(10)(c)(ii)(aa).

25          (88) Rentals or leases of certain oilfield property for re-lease or re-rental as  
26          provided in R.S. 47:301(7)(b).

27          (89) Sales of aircraft manufactured in Louisiana with a maximum capacity  
28          of eight persons as provided in R.S. 47:301(10)(m).

1           (90) Labor, materials, services, and supplies used for the repair, renovation,  
2           or conversion of drilling rig machinery and equipment which become component  
3           parts of a drilling rig used exclusively for exploration or development of minerals as  
4           provided in R.S. 47:301(14)(g)(iii).

5           (91) Repairs and materials used on drilling rigs and equipment used  
6           exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

7           (92) Sales by thrift shops located on military installations as provided in R.S.  
8           47:305.14(A)(4).

9           (93) Leases or rentals of vessels for use in offshore mineral production or the  
10          provision of services to those engaged in mineral production as provided in R.S.  
11          47:305.19.

12          (94) Sales of gasohol as provided in R.S. 47:305.28.

13          (95) Sales or purchases by sheltered workshops as provided in R.S.  
14          47:305.38.

15          (96) Pharmaceutical samples manufactured or imported into the state free of  
16          charge as provided in R.S. 47:305.47.

17          (97) The exclusion for surface preparation, painting, and coating fixed or  
18          rotary wing aircraft and certified transport category aircraft registered outside of this  
19          state, as provided in R.S. 47:301(14)(g)(iv).

20          (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its  
21          precious metal content, whether in coin or ingot form as provided in R.S.  
22          47:301(16)(b)(ii)(aa).

23          (99) Sales of certain numismatic coins as provided in R.S.  
24          47:301(16)(b)(ii)(bb) and (cc).

25          (100) Purchases, use, and lease of manufacturing machinery and equipment  
26          as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

27          (101) Purchase of consumables by paper and wood manufacturers and  
28          loggers assigned an industry group designation of 3211 through 3222 or 113310



1 pursuant to the North American Industry Classification System of 2007 as provided  
2 in R.S. 47:301(3)(k).

3 (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)  
4 for use in production activity subject to the payment of state severance tax on  
5 production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

6 (103) Purchase of machinery and equipment by a utility regulated by the  
7 Public Service Commission and the city of New Orleans as provided in R.S.  
8 47:301(16)(o).

9 (104) Repair services performed in Louisiana when the repaired property is  
10 delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

11 (105) Any transaction by a nonprofit electric cooperative that is exempt from  
12 tax pursuant to R.S. 12:425.

13 (106) Diesel fuel, butane, propane, or other gases used or consumed for farm  
14 purposes as provided in R.S. 47:305.37(A).

15 (107) The use of steam produced through the processing of a raw agricultural  
16 product used in a facility predominately and directly engaged in the processing of an  
17 agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based  
18 on being assigned a North American Industry Classification System Code within the  
19 agricultural, forestry, fishing, and hunting Sector 11.

20 (108) Refunds for purchases of tangible personal property by international  
21 travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.  
22 51:1301, et seq.

23 (109) Sales of tangible personal property and services at certain public  
24 facilities as provided in R.S. 39:467 and 468.

25 (110) The sale or use of steam, water, electric power or energy, natural gas,  
26 or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).



1 in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1,  
2 2009, through June 30, 2018.

3 \* \* \*

4 V. Notwithstanding any other provision of law to the contrary, including but  
5 not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
6 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
7 levied pursuant to the provisions of this Section, except for the retail sale, use,  
8 consumption, distribution, or storage for use or consumption of the following:

9 (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through  
10 (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of  
11 Louisiana.

12 (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of  
13 Louisiana.

14 (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of  
15 Louisiana.

16 (4) Water as provided in Article VII, Section 2.2 of the Constitution of  
17 Louisiana.

18 (5) Prescription drugs as provided in Article VII, Section 2.2 of the  
19 Constitution of Louisiana.

20 (6) Gasoline and other motor fuels subject to the state excise tax on fuel as  
21 provided in Article VII, Section 27 of the Constitution of Louisiana.

22 (7) Sales to the United States government and its agencies as provided in  
23 R.S. 47:301(10)(g).

24 (8) Other constructions permanently attached to the ground as provided in  
25 R.S. 47:301(16)(l).

26 (9) Installation charges on tangible personal property as provided in R.S.  
27 47:301(3)(a).

28 (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

- 1           (11) Transactions involving the construction or overhaul of United States  
2           Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- 3           (12) Property purchased for exclusive use outside the state as provided in  
4           R.S. 47:305.10.
- 5           (13) Sales, leases, or rentals of tangible personal property paid by or under  
6           the provisions of Medicare as provided in R.S. 47:315.3.
- 7           (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- 8           (15) Sales of raw agricultural commodities as provided in R.S.  
9           47:301(10)(e).
- 10           (16) Sales of food by a youth-serving organization chartered by the Congress  
11           of the United States as provided in R.S. 47:301(10)(h).
- 12           (17) Tangible personal property sold or donated to a food bank as provided  
13           in R.S. 47:301(10)(j) and (18)(a)(i).
- 14           (18) Materials used in the collection of blood as provided in R.S.  
15           47:301(16)(j).
- 16           (19) Aphaeresis kits and leuko reduction filters as provided in R.S.  
17           47:301(16)(k).
- 18           (20) Donations to schools and food banks from resale inventory as provided  
19           in R.S. 47:301(18)(a).
- 20           (21) Manufacturer's rebates on a new motor vehicle as provided in R.S.  
21           47:301(3)(e) and (13)(b).
- 22           (22) Leases or rentals of railroad rolling stock as provided in R.S.  
23           47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S.  
24           47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair  
25           of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- 26           (23) Sales, purchases, and leases of tangible personal property by free  
27           hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- 28           (24) Purchases by a nonprofit entity that sells donated goods as provided in  
29           R.S. 47:301(8)(f).

1           (25) Tangible personal property for resale as provided in R.S.

2           47:301(10)(a)(i).

3           (26) Purchases of property for lease or rental as provided in R.S.

4           47:301(10)(a)(iii) and (18)(a)(iii).

5           (27) Isolated or occasional sales of tangible personal property by a person

6           not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

7           (28) Use of a motor vehicle in Louisiana by a member of the active duty

8           military as provided in R.S. 47:303(A)(3)(a) and 305.48.

9           (29) Purchases made under the Supplemental Nutrition Assistance Program

10          through WIC Program Vouchers as provided in R.S. 47:305.46.

11          (30) An article traded in on the purchase of tangible personal property as

12          provided in R.S. 47:301(13)(a).

13          (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

14          (32) Stocks, bonds, notes, and other obligations or securities as provided in

15          R.S. 47:301(16)(b)(i).

16          (33) Credit for sales and use taxes paid to another state on tangible personal

17          property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

18          (34) Work product of certain professionals as provided in R.S.

19          47:301(16)(e).

20          (35) Purchases by a regionally accredited independent educational institution

21          as provided in R.S. 47:301(8)(b).

22          (36) Sales through a coin-operated vending machine as provided in

23          R.S.47:301(10)(b)(i).

24          (37) Purchases by a private postsecondary academic degree-granting

25          institution as provided in R.S. 47:301(10)(cc) and(18)(n).

26          (38) Purchases of food items for school lunch and breakfast programs by a

27          nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

28          (39) Funeral directing services as provided in R.S. 47:301(14)(j).

- 1           (40) Feed and feed additives for animals held for business purposes as  
2           provided in R.S. 47:305(A)(4).
- 3           (41) Farm products produced and used by farmers as provided in R.S.  
4           47:305(B).
- 5           (42) Sale of fertilizer and containers to farmers as provided in R.S.  
6           47:305(D)(1)(f).
- 7           (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- 8           (44) Sales of pesticides for agricultural purposes as provided in R.S.  
9           47:305.8.
- 10           (45) The cost price for the printing of a news publication as provided in R.S.  
11           47:301(3)(h).
- 12           (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- 13           (47) Leases or rentals of a crane and related equipment with an operator as  
14           provided in R.S. 47:301(7)(k).
- 15           (48) Sales by and to the state and its political subdivisions as provided in  
16           R.S. 47:301(8)(c).
- 17           (49) Sales of materials for further processing as provided in R.S.  
18           47:301(10)(c)(i)(aa).
- 19           (50) The sales price for new farm equipment used in poultry production as  
20           provided in R.S. 47:301(13)(c).
- 21           (51) A factory built home as provided in R.S. 47:301(16)(g).
- 22           (52) Any advertising service rendered by an advertising business as provided  
23           in R.S. 47:302(D).
- 24           (53) Sales of livestock, poultry, and other farm products direct from a farm  
25           as provided in R.S. 47:305(A)(1).
- 26           (54) Sales of livestock at a public sale sponsored by a breeders' or registry  
27           association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- 28           (55) Sales of agricultural commodities by a person other than the producer,  
29           for use in further processing as provided in R.S. 47:305(A)(3).

1           (56) Transactions in interstate commerce and tangible personal property  
2           imported into this state, or produced or manufactured in this state, for export as  
3           provided in R.S. 47:305(E).

4           (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

5           (58) The sales price of new farm equipment, including polyroll tubing, as  
6           provided in R.S. 47:305.25.

7           (59) A truck and trailer if used at least eighty percent of the time in interstate  
8           commerce as provided in R.S. 47:305.50(A).

9           (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties  
10          as provided in R.S. 47:305.45 and 305.50(F).

11          (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

12          (62) Sales of pharmaceuticals administered to livestock for agricultural  
13          purposes as provided in R.S. 47:301(16)(f).

14          (63) Materials used in the production of crawfish and catfish as provided in  
15          R.S. 47:305(A)(5) and (6).

16          (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit  
17          organization as provided in R.S. 47:301(6)(b).

18          (65) Sales of room rentals by a homeless shelter as provided in R.S.  
19          47:301(6)(c).

20          (66) Sales, leases, and rentals of tangible personal property to Boys State of  
21          Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g)  
22          and (10)(r).

23          (67) Sales or purchases of fire-fighting equipment by a volunteer fire  
24          department as provided in R.S. 47:301(10)(o).

25          (68) Sales to, and leases, rentals, and use of educational materials and  
26          equipment used for classroom instruction by a parochial and private elementary and  
27          secondary school that complies with the court order from the Dodd Brumfield  
28          decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S.  
29          47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

1           (69) Sales by a parochial and private elementary and secondary school that  
2           complies with the court order from the Dodd Brumfield decision and Section  
3           501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and  
4           (18)(e)(i).

5           (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to  
6           an athletic and entertainment event held for or by an elementary or secondary school  
7           and membership fees or dues of a nonprofit, civic association.

8           (71) Sales or use of orthotic devices, prosthetic devices, hearing aids,  
9           eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist,  
10          or licensed chiropractor used exclusively by the patient for personal use as provided  
11          in R.S. 47:305(D)(1)(k).

12          (72) Sales or use of ostomy, colostomy, and ileostomy devices and  
13          equipment as provided in R.S. 47:305(D)(1)(l).

14          (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

15          (74) Sales of dental devices and materials as provided in R.S.  
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17          (75) Sales or use of adaptive driving equipment and motor vehicle  
18          modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

19          (76) Sales or use of a meal by an educational institution, medical facility,  
20          mental institution, and an occasional meal furnished by an educational, religious, or  
21          medical organization as provided in R.S. 47:305(D)(2).

22          (77) Purchases or rentals of renal dialysis machines, parts, materials, and  
23          supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

24          (78) Sales of admission to entertainment events by a Little Theater  
25          organization as provided in R.S. 47:305.6.

26          (79) Sales of admission to musical performances sponsored by a nonprofit  
27          organization as provided in R.S. 47:305.7.



1           (80) Sales of admissions to entertainment events sponsored by domestic  
2           nonprofit charitable, religious, and educational organizations as provided in R.S.  
3           47:305.13.

4           (81) Sales of admissions, parking fees, and sales of tangible personal  
5           property at events sponsored by domestic, civic, educational, historical, charitable,  
6           fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

7           (82) Sales of admissions and parking fees at fairs and festivals sponsored by  
8           nonprofit organizations as provided in R.S. 47:305.18.

9           (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for  
10          the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

11          (84) Sales of butane, propane, or other liquified petroleum gases for private,  
12          residential consumption as provided in R.S. 47:305.39.

13          (85) Sales and purchases by certain organizations that provide training for  
14          blind persons as provided in R.S. 47:305.15.

15          (86) Purchases and leases by qualified radiation therapy treatment centers as  
16          provided in R.S. 47:305.64.

17          (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S.  
18          47:301(10)(c)(ii)(aa).

19          (88) Rentals or leases of certain oilfield property for re-lease or re-rental as  
20          provided in R.S. 47:301(7)(b).

21          (89) Sales of aircraft manufactured in Louisiana with a maximum capacity  
22          of eight persons as provided in R.S. 47:301(10)(m).

23          (90) Labor, materials, services, and supplies used for the repair, renovation,  
24          or conversion of drilling rig machinery and equipment which become component  
25          parts of a drilling rig used exclusively for exploration or development of minerals as  
26          provided in R.S. 47:301(14)(g)(iii).

27          (91) Repairs and materials used on drilling rigs and equipment used  
28          exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

1           (92) Sales by thrift shops located on military installations as provided in R.S.

2           47:305.14(A)(4).

3           (93) Leases or rentals of vessels for use in offshore mineral production or the

4           provision of services to those engaged in mineral production as provided in R.S.

5           47:305.19.

6           (94) Sales of gasohol as provided in R.S. 47:305.28.

7           (95) Sales or purchases by sheltered workshops as provided in R.S.

8           47:305.38.

9           (96) Pharmaceutical samples manufactured or imported into the state free of

10          charge as provided in R.S. 47:305.47.

11          (97) The exclusion for surface preparation, painting, and coating fixed or

12          rotary wing aircraft and certified transport category aircraft registered outside of this

13          state, as provided in R.S. 47:301(14)(g)(iv).

14          (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its

15          precious metal content, whether in coin or ingot form as provided in R.S.

16          47:301(16)(b)(ii)(aa).

17          (99) Sales of certain numismatic coins as provided in R.S.

18          47:301(16)(b)(ii)(bb) and (cc).

19          (100) Purchases, use, and lease of manufacturing machinery and equipment

20          as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

21          (101) Purchase of consumables by paper and wood manufacturers and

22          loggers assigned an industry group designation of 3211 through 3222 or 113310

23          pursuant to the North American Industry Classification System of 2007 as provided

24          in R.S. 47:301(3)(k).

25          (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d)

26          for use in production activity subject to the payment of state severance tax on

27          production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

1           (103) Purchase of machinery and equipment by a utility regulated by the  
2           Public Service Commission and the city of New Orleans as provided in R.S.  
3           47:301(16)(o).

4           (104) Repair services performed in Louisiana when the repaired property is  
5           delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

6           (105) Any transaction by a nonprofit electric cooperative that is exempt from  
7           tax pursuant to R.S. 12:425.

8           (106) Diesel fuel, butane, propane, or other gases used or consumed for farm  
9           purposes as provided in R.S. 47:305.37(A).

10           (107) The use of steam produced through the processing of a raw agricultural  
11           product used in a facility predominately and directly engaged in the processing of an  
12           agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based  
13           on being assigned a North American Industry Classification System Code within the  
14           agricultural, forestry, fishing, and hunting Sector 11.

15           (108) Refunds for purchases of tangible personal property by international  
16           travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S.  
17           51:1301, et seq.

18           (109) Sales of tangible personal property and services at certain public  
19           facilities as provided in R.S. 39:467 and 468.

20           (110) The sale or use of steam, water, electric power or energy, natural gas,  
21           or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).

22           W. The provisions of Subsection V of this Section shall supercede and  
23           control to the extent of conflict with any other provision of law beginning July 1,  
24           2018, through June 30, 2025.

25           Section 2. R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular  
26           Session of the Legislature are hereby repealed in their entirety.

27           Section 3. This Act shall become effective on July 1, 2018.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 10 Reengrossed

2018 Third Extraordinary Session

Davis

**Abstract:** Reduces the rate of the temporary state sales and use tax from 1% to 0.45 of 1% and extends the sunset of the tax levy from 2018 to 2025, provides for restrictions on the applicability of certain exclusions and exemptions to all state sales and use tax levies from 2018 to 2025.

Present law imposes a 1% state sales and use tax on the sale, use, consumption, storage, or lease of tangible personal property and certain services in La. The imposition of the tax expires on June 30, 2018.

Proposed law changes present law by reducing the rate of the temporary state sales and use tax levy from 1% to 0.45 of 1%, and extends the sunset of the tax levy from 2018 to 2025.

Present law establishes a variety of exclusions and exemptions (exemptions) applicable to state sales and use tax.

Present law suspends numerous exemptions from the four levies of state sales and use tax (R.S. 47:302, 321, 321.1, and 331) for two different periods of time, both occurring between April 1, 2016, and June 30, 2018.

Present law provides that the suspension of certain exemptions for purposes of the tax levies in R.S. 47:321 and 331, expired June 30, 2016. The suspension with respect to the tax levies in R.S. 47:302 and 321.1, remains effective through June 30, 2018.

Present law establishes various provisions concerning specific exemptions to provide that the exemptions shall be applicable under all circumstances.

Proposed law changes present law regarding the effectiveness of all exemptions by establishing that on and after July 1, 2018 through June 30, 2025, only the following exemptions shall be applicable to all state sales and use tax levies:

- (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through (r) on Jan. 1, 2003. (Const. Art. VII, §2.2)
- (2) Natural gas. (Const. Art. VII, §2.2)
- (3) Electricity. (Const. Art. VII, §2.2)
- (4) Water. (Const. Art. VII, §2.2)
- (5) Prescription drugs. (Const. Art. VII, §2.2)
- (6) Gasoline and other motor fuels subject to the state excise tax on fuel (Const. Art. VII, §27.
- (7) Sales to the U.S. government and its agencies. (R.S. 47:301(10)(g))
- (8) Other constructions permanently attached to the ground. (R.S. 47:301(16)(l))
- (9) Installation charges on tangible personal property. (R.S. 47:301(3)(a))

- (10) Installation of oil field board roads. (R.S. 47:301(3)(c))
- (11) Transactions involving the construction or overhaul of U.S. Navy vessels. (R.S. 47:301(7)(c) and (14)(h))
- (12) Property purchased for exclusive use outside the state. (R.S. 47:305.10)
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare. (R.S. 47:315.3)
- (14) Sales of human tissue transplants. (R.S. 47:301(10)(d))
- (15) Sales of raw agricultural commodities. (R.S. 47:301(10)(e))
- (16) Sales of food by a youth-serving organization chartered by the U.S. Congress. (R.S. 47:301(10)(h))
- (17) Tangible personal property sold or donated to a food bank. (R.S. 47:301(10)(j) and (18)(a)(i))
- (18) Materials used in the collection of blood. (R.S. 47:301(16)(j))
- (19) Aphaeresis kits and leuko reduction filters. (R.S. 47:301(16)(k))
- (20) Donations to schools and food banks from resale inventory. (R.S. 47:301(18)(a))
- (21) Manufacturer's rebates on a new motor vehicle. (R.S. 47:301(3)(e) and (13)(b))
- (22) Sales, leases or rentals of railroad rolling stock in La., and sales of parts and services used in the fabrication, modification, or repair of rail rolling stock. (R.S. 47:301(4)(k) and 305.50(E))
- (23) Sales, purchases and leases of tangible personal property by free hospitals. (R.S. 47:301(7)(e), (10)(p), and (18)(c))
- (24) Purchases by a nonprofit entity that sells donated goods. (R.S. 47:301(8)(f))
- (25) Tangible personal property for resale. (R.S. 47:301(10)(a)(i))
- (26) Purchases of property for lease or rental. (R.S. 47:301(10)(a)(iii) and (18)(a)(iii))
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business. (R.S. 47:301(1) and (10)(c)(ii)(bb))
- (28) Use of a motor vehicle in La. by a member of the active duty military. (R.S. 47:303(A) and 305.48)
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers . (R.S. 47:305.46)
- (30) An article traded in on the purchase of tangible personal property. (R.S. 47:301(13)(a))
- (31) Donation of toys. (R.S. 47:301(10)(aa)(i) and (18)(m))
- (32) Stocks, bonds, notes, and other obligations or securities. (R.S. 47:301(16)(b)(i))

- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in La. (R.S. 47:303(A)(3)(a))
- (34) Work product of certain professionals. (R.S. 47:301(16)(e))
- (35) Purchases by a regionally accredited independent educational institution. (R.S. 47:301(8)(b))
- (36) Sales through a coin-operated vending machine. (R.S.47:301(10)(b)(i))
- (37) Purchases by a private postsecondary academic degree-granting institution. (R.S. 47:301(10)(cc) and(18)(n))
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school. (R.S. 47:301(10)(dd))
- (39) Funeral directing services. (R.S. 47:301(14)(j))
- (40) Feed and feed additives for animals held for business purposes. (R.S. 47:305(A)(4))
- (41) Farm products produced and used by farmers. (R.S. 47:305(B))
- (42) Sale of fertilizer and containers to farmers. (R.S. 47:305(D)(1)(f))
- (43) Sales of seeds for planting crops. (R.S. 47:305.3)
- (44) Sales of pesticides for agricultural purposes. (R.S. 47:305.8)
- (45) The cost price for the printing of a news publication. (R.S. 47:301(3)(h))
- (46) Vehicle rentals to a warranty customer. (R.S. 47:301(7)(h))
- (47) Leases or rentals of a crane and related equipment with an operator. (R.S. 47:301(7)(k))
- (48) Sales by and to the state and its political subdivisions. (R.S. 47:301(8)(c))
- (49) Sales of materials for further processing. (R.S. 47:301(10)(c)(i)(aa))
- (50) The sales price for new farm equipment used in poultry production. (R.S. 47:301(13)(c))
- (51) A factory built home. (R.S. 47:301(16)(g))
- (52) Any advertising service rendered by an advertising business. (R.S. 47:302(D))
- (53) Sales of livestock, poultry, and other farm products direct from a farm. (R.S. 47:305(A)(1))
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market. (R.S. 47:305(A)(2))
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing. (R.S. 47:305(A)(3))
- (56) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state for export. (R.S. 47:305(E))

- (57) Ships, vessels, barges, and related supplies. (R.S. 47:305.1)
- (58) The sales price of new farm equipment, including polyroll tubing. (R.S. 47:305.25)
- (59) A truck and trailer if used at least 80% of the time in interstate commerce. (R.S. 47:305.50(A))
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties. (R.S. 47:305.45 and 305.50(F))
- (61) Sales or purchases by a council on aging. (R.S. 47:305.66)
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes. (R.S. 47:301(16)(f))
- (63) Materials used in the production of crawfish and catfish. (R.S. 47:305(A)(5) and (6))
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization. (R.S. 47:301(6)(b))
- (65) Sales of room rentals by a homeless shelter. (R.S. 47:301(6)(c))
- (66) Sales, leases, and rentals of tangible personal property to Boys State of La., Inc. and Girls State of La., Inc. (R.S. 47:301(7)(g) and (10)(r))
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department. (R.S. 47:301(10)(o))
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii))
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and federal law. (R.S. 47:301(10)(q)(i) and (18)(e)(i))
- (70) Sales, (R.S. 47:301(14)(b)(i)), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use. (R.S. 47:305(D)(1)(k))
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment. (R.S. 47:305(D)(1)(l))
- (73) Sales of medical devices. (R.S. 47:305(D)(1)(s))
- (74) Sales of dental devices and materials. (R.S. 47:305(D)(1)(t))
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use. (R.S. 47:305(D)(1)(u))
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization. (R.S. 47:305(D)(2))

- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription. (R.S. 47:305(G))
- (78) Sales of admission to entertainment events by a Little Theater organization. (R.S. 47:305.6)
- (79) Sales of admission to musical performances sponsored by a nonprofit organization. (R.S. 47:305.7)
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations. (R.S. 47:305.13)
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations. (R.S. 47:305.14(A)(1))
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations. (R.S. 47:305.18)
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen. (R.S. 47:305.20)
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption. (R.S. 47:305.39)
- (85) Sales and purchases by certain organizations that provide training for blind persons. (R.S. 47:305.15)
- (86) Purchases and lease by qualified radiation therapy treatment centers. (R.S. 47:305.64)
- (87) Sales of electricity for chlor-alkali manufacturing. (R.S. 47:301(10)(c)(ii)(aa))
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental. (R.S. 47:301(7)(b))
- (89) Sales of aircraft manufactured in La. with a capacity in excess of eight persons. (R.S. 47:301(10)(m))
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals. (R.S. 47:301(14)(g)(iii))
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals. (R.S. 47:305(I))
- (92) Sales by thrift shops located on military installations. (R.S. 47:305.14(A)(4))
- (93) Leases or rentals of vessels for use in offshore mineral production, or the provision of services to those engaged in mineral production. (R.S. 47:305.19)
- (94) Sales of gasohol. (R.S. 47:305.28)
- (95) Sales or purchases by sheltered workshops. (R.S. 47:305.38)
- (96) Pharmaceutical samples manufactured or imported into the state free of charge. (R.S. 47:305.47)



- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state. (R.S. 47:301(14)(g)(iv))
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form. (R.S. 47:301(16)(b)(ii)(aa))
- (99) Sales of certain numismatic coins. (R.S. 47:301(16)(b)(ii)(bb) and (cc))
- (100) Purchases, use, and lease of manufacturing machinery and equipment. (R.S. 47:301(3)(i), (13)(k) and (28)(a))
- (101) Purchase of consumables by paper and wood manufacturers and loggers assigned an industry designation of 3211 - 3222 or 113310 pursuant to the NAICS Code of 2007. (R.S. 47:301(3)(k))
- (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well. (R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb))
- (103) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans. (R.S. 47:301(16)(o))
- (104) Repair services performed in La. when the repaired property is delivered outside of La. (R.S. 47:301(14)(g)(i)(bb))
- (105) Any transaction by a nonprofit electric cooperative that is exempt from tax. (R.S. 12:425)
- (106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes. (R.S. 47:305.37(A))
- (108) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program. (R.S. 51:1301, et seq.)
- (109) Sales of tangible personal property and services at certain public facilities. (R.S. 39:467 and 468)
- (110) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a NAICS Code within the agricultural, forestry, fishing, and hunting Sector 11.

Proposed law provides that the exemptions for the sales and use of steam, water, electric power or energy, natural gas, or other energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h) **with respect to all taxpayers shall** be applicable to the taxes levied under R.S. 47:321, 321.1, and 331.

Effective July 1, 2018.

(Amends R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(intro. para.), (AA)(intro. para.), (AA)(29) through (31), and (AA)(32)(intro. para.), 321(H)(2) through (6), and (I) through (K), 321.1(A)-(C), (E), (F)(intro. para.), (F)(66)(intro. para.), (F)(67) through (69), and (F)(70)(intro. para.), and 331(P), (Q), and (R); Adds 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W); Repeals R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 R.S.)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Extend the sunset of the tax from June 30, 2023, to June 30, 2025.
2. Add contingent effectiveness of proposed law based on adoption of HCR No. 3 of this 3rd E.S. by both houses of the legislature.
3. Change the structure of the renewed levy of state sales and use tax from one levy of .40 of 1% to *two* separate levies of .20 of 1%.
4. Add requirement that the commissioner of administration notify the governor, the legislature, and the La. State Law Institute upon the publication of a La. Comprehensive Annual Financial Report (CAFR) which reports state "General Revenues from Sales and Use Taxes" in excess of \$4,161,000,000 and to notify these same parties upon publication of a CAFR which reports state "General Revenues from Income Taxes" in excess of \$3,670,000,000.
5. Add a repeal of .20 of 1% state sales and use tax imposed under R.S. 47:321.1 effective on the first day of the fiscal year following publication of a CAFR which reports state "General Revenues from Sales and Use Taxes" in excess of \$4,161,000,000.
6. Add a repeal of .20 of 1% state sales and use tax imposed under R.S. 47:321.2 effective on the first day of the fiscal year following publication of a CAFR which reports state "General Revenues from Income Taxes" in excess of \$3,670,000,000.

The House Floor Amendments to the engrossed bill:

1. Delete all provisions for contingencies for effectiveness and sunset of proposed law contingent upon certain revenue triggers in favor of an effective date of July 1, 2018.
2. Change the rate of the tax from 0.40 of 1% to 0.45 of 1%.